

AMENDMENTS

IN THE CLAIMS:

Please add new claims 20-24 as follows:

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20. (New) The polarizing plate according to claim 1, wherein the polarizing plate has  
a (single transmittance)/(crossed transmittance)  $> 2306$  when a wavelength is 440 nm;  
a (single transmittance)/(crossed transmittance)  $> 3948$  when a wavelength is 550 nm;  
a (single transmittance)/(crossed transmittance)  $> 14500$  when a wavelength is 610 nm.

21. (New) The polarizing plate according to claim 1, wherein the polarizing plate has  
a (single transmittance)/(crossed transmittance)  $> 2192$  when a wavelength is 440 nm;  
a (single transmittance)/(crossed transmittance)  $> 43530$  when a wavelength is 550 nm;  
a (single transmittance)/(crossed transmittance)  $> 121760$  when a wavelength is 610 nm.

22. (New) The polarizing plate according to claim 2, wherein the polarizing plate has  
a (parallel transmittance)/(crossed transmittance)  $> 1799$  when a wavelength is 440 nm;  
a (parallel transmittance)/(crossed transmittance)  $> 3392$  when a wavelength is 550 nm;  
a (parallel transmittance)/(crossed transmittance)  $> 12503$  when a wavelength is 610 nm.

23. (New) The polarizing plate according to claim 2, wherein the polarizing plate has  
a (parallel transmittance)/(crossed transmittance)  $> 1714$  when a wavelength is 440 nm;  
a (parallel transmittance)/(crossed transmittance)  $> 37390$  when a wavelength is 550 nm;  
a (parallel transmittance)/(crossed transmittance)  $> 18745$  when a wavelength is 610 nm.

24. (New) A method of producing a polarizing plate, comprising:

dyeing a PVA film in a dye bath containing a dye selected from the group consisting of dichroic iodine and dichroic dyestuff, and crosslinking in at least one crosslinking bath containing a crosslinking agent while stretching the PVA film in respective crosslinking steps in which a stretch ratio in a first crosslinking step is 1-4 and a stretch ratio in a second crosslinking step is higher than the stretch ratio in the first crosslinking step;

the polarizing plate having:

a (single transmittance)/(crossed transmittance)  $> 600$  when a wavelength is 440 nm;

a (single transmittance)/(crossed transmittance)  $> 3000$  when a wavelength is 550 nm;

a (single transmittance)/(crossed transmittance)  $> 11000$  when a wavelength is 610 nm.